

Message Text

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70

ORIGIN TRSE-00

INFO OCT-01 NEA-10 IO-13 ISO-00 AF-08 ARA-10 EA-09 EUR-12

L-03 SIG-02 OIC-02 XMB-04 AGRE-00 CEA-01 CIAE-00

COME-00 DODE-00 EB-07 FRB-01 H-02 INR-07 INT-05

LAB-04 NSAE-00 NSC-05 PA-02 AID-05 CIEP-02 SS-15

STR-04 ITC-01 USIA-15 PRS-01 SP-02 OMB-01 FEA-01 /155 R

DRAFTED BY TREASURY:OASIA/ODN:JNEWMAN:LL

APPROVED BY NEA:MSTERNER

NEA/RA:SEPALMERJR.

TREASURY/OASTA:GLPAR KY

TREASRY/OGC:BPALMER

AF/EPS:LMWHITE

ARA/ECP:DLACEY - -

EA/EP:AGERBER

EUR/RPE:RBRESLER

L/NEA:DSMALL

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FM SECSTATE WASHDC

TO ALL DIPLOMATIC POSTS PRIORITY

USINT BAGHDAD

AMEMBASSY BEIRUT

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UNCLAS STATE 270176

E.O. 11652: N/A

TAGS: ETRD, PFOR

SUBJECT: LIST OF COUNTRIES WHICH MAY REQUIRE PARTICIPATION
IN AN INTERNATIONAL BOYCOTT

REF: STATE 250007

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1. THE TREASURY DEPARTMENT ISSUED ON NOVEMBER 3 THE FOLLOWING PRESS RELEASE:

"IN ACCORDANCE WITH THE REQUIREMENTS OF SECTION 1067 (B) OF THE TAX REFORM ACT OF 1976, THE SECRETARY OF THE TREASURY TODAY ISSUED A LIST OF COUNTRIES WHICH MAY REQUIRE PARTICIPATION IN OR COOPERATION WITH AN INTERNATIONAL BOYCOTT WITHIN THE MEANING OF SECTION 999 (B) OF THE INTERNAL REVENUE CODE OF 1954.

THE LIST, ALSO PUBLISHED IN THE FEDERAL REGISTER, COMPRISES THE FOLLOWING COUNTRIES:

BAHRAIN	LEBANON	SYRIA
EGYPT	LIBYA	UNITED ARAB EMIRATES
IRAQ	OMAN	YEMEN ARAB REPUBLIC
JORDAN	QATAR	YEMEN, PEOPLES DEMOCRATIC
KUWAIT	SAUDI ARABIA	REPUBLIC OF

PURSUANT TO THE TAX REFORM ACT OF 1976, A CURRENT LIST OF COUNTRIES WHICH REQUIRE OR MAY REQUIRE PARTICIPATION IN OR COOPERATION WITH AN INTERNATIONAL BOYCOTT WITHIN THE MEANING OF SECTION 999 (B) OF THE INTERNAL REVENUE CODE OF 1954 WILL BE PUBLISHED AT LEAST QUARTERLY."

2. THIS LIST WAS COMPILED ON THE BASIS OF INFORMATION IN RESPONSES OF ALL POSTS TO STATE 250007, FROM DISCUSSIONS WITH STATE AND COMMERCE, AND FROM OTHER SOURCES OF INFORMATION. IF QUERIED, YOU CAN DRAW ON FOLLOWING POINTS:

A) LIST WAS PUBLISHED PURSUANT TO STATUTORY REQUIREMENTS IN TAX REFORM ACT OF 1976.

B) LIST MUST BE MAINTAINED CURRENTLY AND REPUBLISHED QUARTERLY.

C) UNDER MEANING OF STATUTE, LIST DID NOT INCLUDE COUNTRIES WHICH MAINTAIN OR ENFORCE PRIMARY BOYCOTTS OR BOYCOTTS SANCTIONED BY U.S., E.G., CUBA, NORTH KOREA, UNCLASSIFIED

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VIET NAM, RHODESIA.

D) INCLUSION OF COUNTRIES ON LIST BASED ON BEST INFORMATION AVAILABLE TO USG THAT THEY REQUIRE OR MAY REQUIRE PARTICIPATION IN OR COOPERATION WITH A BOYCOTT WITHIN THE MEANING OF THESE TERMS IN SECTION 999 (B) (3) OF INTERNAL REVENUE CODE (PARA 3 REFTEL).

3. IF ANY HOST COUNTRY OFFICIALS WISH TO PROVIDE USG WITH INFORMATION ON EXISTENCE OR NONEXISTENCE OF COUNTRY REQUIREMENTS FOR BOYCOTT PARTICIPATION/COOPERATION WITHIN THE MEANING OF THE ACT, POSTS SHOULD INDICATE WE WOULD WELCOME RECEIPT SUCH INFO.

4. TREASURY ALSO PUBLISHING SEPARATE GUIDLINES IN FORM OF QUESTIONS AND ANSWERS TO ASSIST TAXPAYERS IN DETERMINING HOW BOYCOTT PROVISIONS OF TAX REFORM ACT WILL BE ADMINISTERED. THESE UILL BE POUCHED TO POSTS IN ISRAEL AND ARAB LEAGUE COUNTRIES. ROBINSON

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Disposition Reason:
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Margaret P. Grafeld
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04 MAY 2006

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TAGS: ETRD, PFOR, XF
To: ALL POSTS BAGHDAD BEIRUT MULTIPLE
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 04 MAY 2006